

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh teknologi informasi dan *corporate governance* sebagai variabel independent dan nilai perusahaan yang menjadi variabel dependen. Obyek penelitian ini perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2017-2020.

Penelitian ini menggunakan metode kuantitatif dengan sampel penelitian yang diperoleh menggunakan metode *purposive sampling* dengan kriteria khusus dan sudah ditentukan sebelumnya. Populasi yang digunakan dalam penelitian ini sebanyak 45 perusahaan dengan data observasi sebanyak 147 sampel. Metode analisis yang digunakan adalah analisis *regresi linier berganda* dengan menggunakan SPSS (*Statistical Product and Service Solution*) versi 26.

Hasil dari penelitian ini menunjukkan bahwa *spending* teknologi informasi tidak berpengaruh negatif terhadap nilai perusahaan, dan dewan komisaris berpengaruh positif terhadap nilai perusahaan. Sedangkan dewan komisaris independent tidak berpengaruh negatif terhadap nilai perusahaan .

Kata kunci: *Spending* teknologi informasi, dewan komisaris, dewan komisaris independent



ABSTRACT

This research aimed to examine the effect of information technology and corporate governance as the independent variables, on firm value as the dependent variable. The object of the research was banking companies that were listed on Indonesia Stock Exchange (IDX) from 2017 up to 2020.

The research was quantitative. Moreover, the data collection technique used purposive sampling, in which the sample was based on the criteria given. The population was 45 banking companies with observation data of 178 samples. Furthermore, the data analysis technique used multiple linear regression with SPSS (Statistical Product and Service Solution) 26.

The research result concluded that spending on information technology did not have a negative impact on the firm value of banking companies. On the other hand, the board of commissioners had a positive impact on the firm value of banking companies. In contrast, the independent commissioner board did not have a negative impact on the firm value of banking companies.

Keywords: *Spending of Information Technology, Board of Commissioners, Independent Commissioner Board, Firm Value*

I certify that this translation is true and accurate, Prepared by a professional translator. This translation is provided on this day 20/7/22

M. Faizal S.Pd., M.Pd

STESIA Language Center
Menur Pumpungan 00 Surabaya 60118, Indonesia